

GENERAL INSTRUCTIONS

1. All persons and dealers who furnish sleeping rooms, cottages, or cabins at an establishment that meets the statutory definition of "hotel" under R.S. 47:301(6) are required to register for, collect and report the sales and room occupancy taxes due thereon on a monthly basis. Return form R-1029 DS is specifically required to be filed by hotels and motels in Orleans and Jefferson parishes, which fall under the taxing jurisdiction of the Louisiana Stadium and Exhibition District and the Ernest N. Morial Exhibition Hall Authority.
2. All amounts reported on the return should be rounded to the nearest whole dollar.
3. Take measures to ensure that: a) the correct period is entered in the month/year spaces provided; b) the return is signed and dated by the appropriate company official; c) a remittance for the exact amount of tax, penalty, and interest accompanies the return; and d) the return and remittance are mailed to the address shown in the upper left hand corner of the return. **Note:** Mandatory EFT filers must electronically transmit the remittance in accordance with Department regulations.

SPECIFIC LINE ITEM INSTRUCTIONS

1. In Column A, enter gross sales of tangible personal property from gift shops, restaurants, etc. In Columns B, C, and D, enter gross room rental receipts from transient guests. See R.S. 47:301(14)(a) and LAC 61:I.4301(C).
2. (Column A only) Louisiana use tax is due on the purchaser's acquisition price of tangible personal property used, consumed, distributed, stored for use or consumption in Louisiana, or purchased or imported into the state for resale in coin-operated vending machines, if a sales tax has not been collected by the vendor on such property.
3. (Column A only) Enter gross receipts from the rental of, or repairs performed to, tangible personal property or other services as defined in the Sales Tax Law, including gross receipts from parking lots and parking garages.
4. Totals. In Column A, add Lines 1, 2 and 3. In Columns B, C and D, enter the amounts shown on Line 1.
5. A. (Columns B, C, & D) Enter gross receipts from room rentals billed to U.S. Government agencies or its employees who were on documented official travel status.
B. (Column D only) Enter gross receipts from room rentals billed to Louisiana state or Parish government agencies or their employees on documented official travel status.
C. (Column A only) Sales of prepaid telephone cards are subject to 3% Louisiana sales tax only. Enter sales amount in the space provided and multiply by 25% to determine the deduction to enter in Column A.
D. (Column A only) Enter fully exempt sales of tangible personal property or services, such as restaurant sales or parking lot charges billed to U.S., Louisiana, or Parish government agencies.
6. Total Deductions. In Column A, add Lines 5C and 5D. In Columns B and C, enter the amounts appearing on Line 5A. In Column D, add Lines 5A and 5B.
7. Self-explanatory.
8. Multiply the amounts on Line 7 by the appropriate tax rate appearing in each column heading.
9. In cases where the total amount of tax collected by using tax-bracket tables exceeds the amount shown on Line 8, the excess must be remitted to the Department of Revenue.
10. Self-explanatory.
11. To receive the 1.1% vendor's compensation in Columns A & D, remittance of the net tax due must be made timely. To receive the 2% and 1% compensation in Columns B & C, respectively, both the return and remittance must be transmitted to the Department of Revenue timely.
12. Self-explanatory.
13. All dealers of tangible personal property who have paid an advance Louisiana sales tax to a supplier shall deduct from the total tax collected by them upon retail sale of the item the amount of advance sales tax paid, provided tax-paid invoices evidencing the payments are retained by the dealer claiming the credit. Purchases of property must be shown in their entirety even though some portion of the purchases did not bear the advance sales tax. Do not claim credit for taxes paid on property purchased for resale in coin-operated vending machines, or for sales taxes paid to local political subdivisions or to another state.
14. Self-explanatory.
15. Self-explanatory.
16. Self-explanatory.
17. Self-explanatory.
18. Self-explanatory.